

59-2-1325 Nature and extent of lien -- Time of attachment -- Effective date of boundary changes for assessment.

(1)

(a) A tax upon real property is a lien against the property assessed.

(b) A tax due upon improvements upon real property assessed to a person other than the owner of the real property is a lien upon the property and improvements.

(c) A lien described in Subsection (1)(a) or (b) shall attach on January 1 of each year.

(2) An assessment shall be collected in accordance with the effective date and boundary adjustment provisions in Subsection 17-2-209(4).

Amended by Chapter 381, 2010 General Session